

I believe I am the original, first and sole inventor (if only one name is listed below) or an original, first and joint inventor (if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

[illegible]

Applicant: Ira Tabas
U.S. Serial No.: Not Yet Known
Filed: January 28, 2004

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Declaration and Power of Attorney

I hereby claim the benefit under Title 35, United States Code, Section 119(e) of any United States provisional application(s) listed below:

<u>Provisional Application No.</u>	<u>Filing Date</u>	<u>Status</u>
<u>60/376,984</u>	<u>April 30, 2002</u>	<u>abandoned</u>
<u>60/494,721</u>	<u>August 11, 2003</u>	<u>pending</u>
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I hereby claim the benefit under Title 35, United States Code, Section 120 of any United States Application(s), or Section 365(c) of any PCT International Application(s) designating the United States listed below. Insofar as this application discloses and claims subject matter in addition to that disclosed in any such prior Application in the manner provided by the first paragraph of Title 35, United States Code, Section 112, I acknowledge the duty to disclose to the United States Patent and Trademark Office all information known to me to be material to patentability as defined in Title 37, Code of Federal Regulations, Section 1.56, which became available between the filing date(s) of such prior Application(s) and the national or PCT international filing date of this application:

<u>Application Serial No.</u>	<u>Filing Date</u>	<u>Status</u>
<u>09/553,927</u>	<u>April 21, 2000</u>	<u>pending</u>
<u>10/426,415</u>	<u>April 30, 2003</u>	<u>pending</u>
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And I hereby appoint

John P. White (Reg. No. 28,678); Christopher C. Dunham (Reg. No. 22,031); Norman H. Zivin (Reg. No. 25,385); Jay H. Maioli (Reg. No. 27, 213); William E. Pelton (Reg. No. 25,702); Robert D. Katz (Reg. No. 30,141); Peter J. Phillips (Reg. No. 29,691); Wendy E. Miller (Reg. No. 35,615); Richard S. Milner (Reg. No. 33,970); Robert T. Maldonado (Reg. No. 38,232); Paul Teng (40,837); Richard F. Jaworski (Reg. No. 33,515); Alan J. Morrison (Reg. No. 37,399); Gary J. Gershik (Reg. No. 39,992); Pedro C. Fernandez (Reg. No. 41,741); and Mark A. Farley (Reg. No. 33,170).

and each of them, all c/o Cooper & Dunham LLP, 1185 Avenue of the Americas, New York, New York 10036, my attorneys, each with full power of substitution and revocation, to prosecute this application, to make alterations and amendments therein, to receive the patent, to transact all business in the Patent and Trademark Office connected therewith and to file any International Applications which are based thereon under the provisions of the Patent Cooperation Treaty.

Applicant: Ira Tabas

U.S. Serial No.: Not Yet Known

Filed: January 28, 2004

Declaration and Power of Attorney

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Please address all communications, and direct all telephone calls, regarding this application to:

John P. White _____ Reg. No. 28,678
Cooper & Dunham LLP
1185 Avenue of the Americas
New York, New York 10036
Tel. (212) 278-0400

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Full name of sole or
first joint inventor Ira Tabas

Inventor's signature _____

Citizenship U.S.A. Date of signature _____

Residence 13 Jodi Lane, New City, NY 10956

Post Office Address same as above

Full name of joint
inventor (if any) _____

Inventor's signature _____

Citizenship _____ Date of signature _____

Residence _____

Post Office Address _____

Full name of joint
inventor (if any) _____

Inventor's signature _____

Citizenship _____ Date of signature _____

Residence _____

Post Office Address _____